



**Ninety-Seventh Legislature - Second Special Session - 2002**  
**Committee Statement**  
**LB 32**

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**Hearing Date:** August 1, 2002

**Committee On:** Revenue

**Introducer(s):** (Landis)

**Title:** Change provisions relating to the retailer collection fee for sales and use tax

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**Roll Call Vote – Final Committee Action:**

Advanced to General File

X Advanced to General File with Amendments

Indefinitely Postponed

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**Vote Results:**

6	Yes	Senators Coordsen, Hartnett, Janssen, Landis, Raikes & Redfield
1	No	Senator Dierks
1	Present, not voting	Senator Baker
0	Absent	

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**Proponents:**

Laurel Marsh, Legislative Aide

**Representing:**

Senator David Landis, Introducer

**Opponents:**

Robert J. Hallstrom

Cara Potter

Tim Keigher

Larry Dix

**Representing:**

National Federation of Independent Business and  
Nebraska Chamber of Commerce and Industry  
Nebraska Retail Federation and  
Nebraska Grocery Industry Association  
Nebraska Petroleum Marketers Association  
Nebraska Association of County Officials

**Neutral:**

None

**Representing:**

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**Summary of purpose and/or changes:**

LB 32 would amend section 77-2703, dealing with sales and use tax administration, to suspend the retailer's collection fee for a period of time. The retailer's collection fee is calculated as a percent of the sales tax collected for the state and local governments and is retained by the merchant for collecting the tax. Currently, retailers retain 2 1/2 percent of the first \$3,000 of sales tax collected during the reporting period and 1/2 percent of any amounts collected greater than \$3,000.

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**Explanation of amendments, if any:**

The Committee amendments eliminate any collection fee for amounts over \$3,000 in tax for the reporting period and amend Section 77-2705 to eliminate a \$10 fee for a sales tax collection permit application. Both changes would be permanent beginning October 1, 2002.

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**Senator George Coordsen, Chairperson**